

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
:
:

X

NOTICE OF PARTIAL TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)

Please take notice that a claim (the "Claim") has been filed in this case or deemed filed under 11 U.S.C. §1111(a). The Transferee hereby gives evidence and notice pursuant to Fed. R. Bankr. P. 3001(e)(2) of the transfer, other than for security, of the claim referenced in this notice and the evidence of transfer attached hereto as Exhibit A.

<u>Barclays Bank PLC</u> Name of Transferee	<u>Nestle in the USA Pension</u> <u>Trust</u> Name of Transferor
<u>\$7,485,000.00</u> Proof of Claim Amount	<u>15173</u> Proof of Claim No.

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFEE: Barclays Bank PLC
745 Seventh Avenue
New York, NY 10019
Telephone: (212) 412-2865
Fax: (212)294-0365
Email: daniel.crowley@barclayscapital.com
daniel.miranda@barclayscapital.com

EXHIBIT A

[Evidence of Transfer of Claim]

EVIDENCE OF TRANSFER OF CLAIM

For good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, **Nestle in the USA Pension Trust** ("Seller") does hereby unconditionally and irrevocably sell, transfer and assign unto **Barclays Bank PLC** ("Buyer") all rights, title and interest in and to the claims of Seller [referenced as proof of claim number 15173] in the principal amount of \$7,485,000.00 plus all interest, fees and other amounts related thereto (the "Claim") against Lehman Brothers Holdings Inc. (the "Debtor") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (or any other court with jurisdiction over the bankruptcy proceedings) as In re Lehman Brothers Holdings Inc., Chapter 11 Case No. 08-13555 (Jointly Administered).

Seller hereby waives any objection to the transfer of the Claim assigned herein (the "Transferred Claim") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the 26th day of July, 2011.

SELLER:	BUYER:
NESTLE IN THE USA PENSION TRUST  Name: Karin Brodbeck Title: Director - Retirement Investments	BARCLAYS BANK PLC  Name: DANIEL CROWLEY Title: Managing Director

ORIGINAL

PROOF OF CLAIM

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000015173



THIS SPACE IS FOR COURT USE ONLY

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.		Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP)	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.		Case No. of Debtor 08-13555 (JMP)	
<p>DO NOT FILE FORM 1007. Use the electronic system for filing administrative expense claims. The electronic system is located at http://www.lehman-claims.com. It is the preferred method of filing administrative expense claims. If you must file by paper, attach a copy of the claim to Form 1007. Add the following should it be attached to the claim: Securities (See definition on reverse side.)</p>			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Nestle in the USA Pension Trust c/o Nestle Retirement Investments Attn: Karin Brodbeck 777 W. Putnam Avenue Greenwich, CT 06830		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____	
Telephone number: 203-629-7701 Email Address: karin.brodbeck@us.nestle.com		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____.	
1. Amount of Claim as of Date Case Filed: \$ 7,662,696.53 If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.*		*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.	
2. Basis for Claim: See attachment. (See instruction #2 on reverse side.)		Amount entitled to priority: \$ _____	
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim: (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate: % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____			
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: Date: 9/16/09 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <i>Karin Brodbeck</i>		FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; text-align: center;"> FILED / RECEIVED <div style="border: 1px solid black; padding: 5px; margin-top: 5px;">SEP 17 2009</div> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;">EPIQ BANKRUPTCY SOLUTIONS, LLC</div> </div>	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

FOR COURT USE ONLY

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
Lehman Brothers Holdings Inc., <i>et al.</i> ,)	Case No. 08-13555 (JMP)
)	
Debtors.)	Jointly Administered
)	

**ATTACHMENT TO PROOF OF CLAIM OF NESTLÉ IN THE USA PENSION
TRUST AGAINST LEHMAN BROTHERS HOLDINGS INC.**

1. Karin Brodbeck, Director of Nestlé Retirement Investments, whose business and mailing address is 777 W. Putnam Avenue, Greenwich, CT 06830, is an authorized signatory of Nestlé in the USA Pension Trust ("Pension Trust").
2. On September 15, 2008 (the "Petition Date"), Lehman Brothers Holdings Inc. ("LBHI" or the "Debtor") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code. On October 3, 2008, Lehman Brothers Special Financing Inc. ("LBSF" or the "Debtor") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code. The case is jointly administered under the LBHI Chapter 11 proceeding. As more fully described below, as of the Petition Date, LBSF was, and still is, indebted to Pension Trust in the aggregate amount of at least \$7,662,696.53.
3. Pension Trust employs various investment advisors to manage its investment accounts, including Pacific Investment Management Company LLC ("PIMCO"), BlackRock Financial Management, Inc. ("Blackrock"), The Clifton Group ("Clifton"), and Western Asset Management Company ("Western"). None of these investment advisors are filing proofs of claim on behalf of Pension Trust.

A. **PIMCO Transactions**

4. In connection with its management of Pension Trust accounts, PIMCO entered into certain swap transactions under that certain ISDA Master Agreement with LBSF (including all exhibits, annexes, schedules relating thereto, and as amended from time to time, the “PIMCO ISDA Agreement”), dated as of April 16, 1999. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the PIMCO ISDA Agreement.

5. Pension Trust’s claim in connection with its PIMCO-managed account is governed by that certain *Stipulation, Agreement and Order Exempting PIMCO from the Obligation to Comply with Certain Requirements of the Bar Date Motion Related to Derivative Contracts* so-ordered on July 2, 2009 [Docket No. 4274] (the “Stipulation and Order”). Pursuant to the Stipulation and Order, Pension Trust is not required to complete the Derivative Questionnaire or the Guarantee Questionnaire and is exempt from the requirement to provide information and documentation in accordance with such questionnaires.

6. The PIMCO ISDA Agreement that forms the basis of the Pension Trust’s claim in connection with its PIMCO-managed accounts is also the subject of a settlement agreement, dated July 24, 2009, among PIMCO, as investment advisor to each PIMCO Client, LBSH, LBHI, as credit support provider, and others.

7. For purposes of filing this proof of claim, PIMCO provided to Pension Trust a statement of all of the transactions with LBSF that PIMCO had executed on behalf of Pension Trust for account numbers 1894 and 2940 (the “Transaction Statement”). Pursuant to the Transaction Statement, LBSF owes Pension Trust an aggregate amount of \$395,741.00, consisting of the excess collateral posted by Pension Trust in the amount of (i) \$140,724.00 for account number 1894; and (ii) \$255,017.00 for account number 2940. Attached hereto and

incorporated herein by reference as Exhibit A is a copy of the Transaction Statement for Pension Trust accounts managed by PIMCO.

B. BlackRock Transactions

8. BlackRock, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes, schedules relating thereto, and as may be amended from time to time, the "BlackRock ISDA Agreement"), dated as of December 20, 2006. A copy of the BlackRock ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the BlackRock ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaires.

9. By a notice dated September 15, 2008 (the "Termination Notice"), BlackRock, acting for and on behalf of Pension Trust, designated September 15, 2008 as the Early Termination Date in respect of all outstanding transactions under the BlackRock ISDA Agreement. In connection therewith, BlackRock also delivered to LBSF the Payment Notice and Notice of Calculation of Early Termination Payment, setting forth the manner in which the amount due and owing following the termination of the transactions under the BlackRock ISDA Agreement was calculated. Copies of the Termination Notice, Payment Notice and Notice of Calculation of Early Termination Payment will be provided in connection with the online Derivative Questionnaire.

10. Accordingly, as of the date hereof, prepetition amounts outstanding and due to Pension Trust on account of the terminated transactions in its BlackRock-managed account total \$229,313.00.

C. Clifton Transactions

11. Clifton, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes, schedules relating thereto, and as may be amended from time to time, the "Clifton ISDA Agreement"), dated as of April 25, 2007. A copy of the Clifton ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the Clifton ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaire.

12. By a notice dated September 15, 2008 (the "Termination Notice"), Clifton, acting for and on behalf of Pension Trust, designated September 15, 2008 as the Early Termination Date in respect of all outstanding transactions under the Clifton ISDA Agreement. In connection therewith, Clifton also delivered to LBSF the Termination Amount Calculation Notice and Second Demand for Payment, which set forth the manner in which the amount due and owing following the termination of the transactions under the ISDA Agreement was calculated. Copies of the Termination Notice, Termination Amount Calculation Notice and Second Demand for Payment will be provided in connection with the online Derivative Questionnaire.

13. As of the date hereof, prepetition amounts outstanding and due to Pension Trust on account of the terminated transactions total \$7,238,650.00, which amount is net of \$2,975,156.00 of collateral posted by LBSF.

D. Western Transactions

14. Western, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes,

schedules relating thereto, and as may be amended from time to time, the “Western ISDA Agreement”), dated as of July 19, 2001. A copy of the Western ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the Western ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaires.

15. In connection with the termination of certain swap transactions executed by Western on behalf of Pension Trust, Pension Trust owes an amount of \$206,919.81 to LBSF.

E. Claim Amount

16. Based on the foregoing, as of the Petition Date, LBSF was, and still is, indebted to Pension Trust in the aggregate amount of \$7,863,704.00 consisting of: (i) \$395,741.00 with respect to PIMCO-managed accounts; (ii) \$229,313.00 with respect to BlackRock-managed accounts; and (iii) \$7,238,650.00 with respect to Clifton-managed accounts. With respect to Pension Trust accounts managed by Western, Pension Trust owes LBSF \$206,919.81.

17. Pension Trust is entitled to offset the amount of \$206,919.81 that it owes to LBSF through its Western-managed account against the amount of \$7,863,704.00 that LBSF owes to Pension Trust through the accounts managed by PIMCO, BlackRock and Clifton.

18. In addition, LBSF, as the defaulting party, became liable to Pension Trust for all reasonable out-of-pocket expenses, including legal fees, incurred by Pension Trust by reason of the enforcement and protection of its rights under the aforementioned ISDA agreements. As a result of the early termination of the transactions, Pension Trust has incurred approximately \$5,912.34 in such fees and expenses, including legal fees.

19. Accordingly, the prepetition amount outstanding and due to Pension Trust on account of the termination of the transactions managed by its investment advisors total \$7,662,696.53.

F. **Reservation of Rights**

20. In executing and filing this proof of claim, Pension Trust does not submit itself to the jurisdiction of this Court for any purpose other than with respect to this claim, and does not waive (i) any of its rights and remedies against any other person or entity who may be liable for all or part of the claim set forth herein, whether an affiliate, assignee, guarantor or otherwise, of the Debtor, (ii) any other obligation owed to Pension Trust, (iii) any past, present or future defaults (or events of default) by the Debtor, or (iv) any right to seek to withdraw the reference with respect to the subject matter of this claim or any objection, counterclaim or other proceeding commenced with respect thereto. The filing of this proof of claim is not an election of remedies.

21. Pension Trust expressly reserves the right to amend or supplement this proof of claim in any respect at any time, including, without limitation, in respect of additional amounts.

Dated: September 16, 2009

NESTLÉ IN THE USA PENSION TRUST

By: Karin Brodbeck

Karin Brodbeck
Director, Nestlé Retirement Investments

Exhibit A

Exposure Summary

PIMCO Account Number(s): 1894, 2940

Lehman Brothers Special Financing, Inc.

PIMCO Account Number: 1894

Account Name: Nestle in the USA Pension Trust

Account Base Currency: USD

Counterparty Exposure

ISDA Transactions (agreement dated April 16, 1999)

Type ¹	Transaction Description [Rec(Pay) Methodology] ²	External Identifier ³	Security Identifier ⁴	Sec Type ⁴	Security Description	Trans Code ⁵	Trade Date	Settle Date	Trans Curr	Maturity Date	Cpn	Quantity	Price	Proceeds in Trans Curr	Rec(Pay) in Trans Curr	Rec(Pay) in USD ⁶	Rec(Pay) in Base Curr
OP	Original Trade	2892596	SWPC6405	CDSW	SARA LEE BP LSI		B	2/21/2007	2/22/2007	USD	9/20/2011	-0.35	900,000	0.76500	6,885	6,885	6,885
OP	Termination (Broker Quote)	2892596	SWPC6405	CDSW	SARA LEE BP LSI		B	12/10/2007	12/13/2007	USD	12/20/2017	-0.8	500,000	7,407.0	37,019	37,019	
OP	Original Trade	3528752	SWPC82385	CDSW	CDX IG9 10Y BP LSI												
OP	Termination (Broker Quote)	3528752	SWPC82385	CDSW	CDX IG9 10Y BP LSI												
OP	Original Trade	2705738	SWPC85248	CDSW	MORGAN STANLEY BP LSI		B	10/12/2006	10/13/2006	USD	12/20/2016	-0.34	1,000,000				
OP	Termination (Broker Quote)	2705738	SWPC85248	CDSW	MORGAN STANLEY BP LSI												
OP	Original trade	08132008-62	SWU007994	VARS	VARS CLV8 21390625 09/17/08 LSI		B	8/13/2008	8/13/2008	USD	9/17/2008	0.4625	50,000				
OP	Termination (Broker Quote)	08132008-62	SWU007994	VARS	VARS CLV8 21390625 09/17/08 LSI												
OP	Original Trade	3910746	SWU086204	CDSW	COMM SWAP R TBL/DIA/GTRB LSI												
OP	Termination (Broker Quote)	3910746	SWU086204	CDSW	COMM SWAP R TBL/DIA/GTRB LSI												
Total Before Collateral Rec(Pay)														140,724	140,724		
Total ISDA Rec(Pay)														140,724	140,724		

Notes:

1. FT - Failed trade scheduled to settle prior to bankruptcy but failed; OP - Open position at bankruptcy; CO - Collateral; UC - Unsettled Collateral; SC - Seized Collateral; RC - Repo Collateral; RP - Open repurchase agreement; OD - Overdraft; AI - Accrued interest.

2. Rec(Pay) methodology refers to one of the following methods used to calculate rec(pay): Broker Quote, Replacement Trade, and Pairoff (characterized as a combination of related buy and sell transactions, unsettled as of the Lehman bankruptcy).

3. Source data obtained from paper confirms (Lehman Effort ID) and DTC files (Contra Reference ID).

4. ABS - Asset Backed Security; BCL - Bank Loan; CAP - Interest Rate Cap; COSW - Credit Default Swap; CORP - Corporate Bond; COSW - Commodity Index Swap; CURR - Currency; IRSW - Interest Rate Swap; MPT - Mortgage Pass Through; OPTN - Option; REPO - Repurchase Agreement; RRP - Reverse Repurchase Agreement; SWOP - Swap; SWTR - Total Return Swap; TSY - Sovereign Bond (Domestic or Foreign); VARS - Variance Swap.

5. B - Buy; S - Sell; BC - Buy currency; SC - Sell currency; B2O - Buy to open; S2O - Sell to open; BCI - Broker collateral in; CCI - Client collateral out; B2C - Buy to close; S2C - Sell to close; SF - Sell forward; IP - Interest payment; NIP - Negative interest payment.

6. A negative number represents an amount payable to LBSF, while a positive number represents an amount receivable from LBSF.

7. Pending liquidation of broker security collateral, if applicable.

PIMCO Account Number: 2940
Account Name: Nestle in the USA Pension Trust
Account Base Currency: USD

Exposure Summary

Counterparty Exposure

ISDA Transactions (agreement dated April 16, 1999)																			
Type ¹	Transaction Description [Rec(Pay) Methodology] ²	External Identifier ³	Security Identifier	Sec Type ⁴	Security Description		Trans Code ⁵	Trade Date	Settle Date	Trans Curr	Maturity Date	Cpn	Quantity	Price	Proceeds in Trans Curr	Rec(Pay) in Trans Curr	Rec(Pay) in USD ⁶	Rec(Pay) in Base Curr	
OP	Original Trade	3531006	SWPC36043	CDSW	D.R. HORTON BP LSI		B	12/1/2007	12/1/2007	USD	6/20/2011	-3.95	200,000	2,342.40	4,685	4,685	4,685		
OP	Termination [Broker Quote]	3531006	SWPC36043	CDSW	D.R. HORTON BP LSI					USD	6/20/2011	-3.95	200,000	2,342.40	4,685	4,685	4,685		
OP	Original Trade	2883442	SWPC84265	CDSW	CDX IG7 10Y BP LSI		B	1/18/2007	1/23/2007	USD	12/20/2015	-0.65	1,500,000	8,962.59	134,439	134,439	134,439		
OP	Termination [Broker Quote]	2883442	SWPC84266	CDSW	CDX IG7 10Y BP LSI					USD	12/20/2016	-0.65	1,500,000	8,962.59	134,439	134,439	134,439		
OP	Original Trade	2731567	SWPC8501	CDSW	CVS CORPORATION NEG SNR BP LSI		B	10/30/2006	10/31/2006	USD	9/20/2011	-0.21	200,000						
OP	Termination [Broker Quote]	2731567	SWPC8501	CDSW	CVS CORPORATION NEG SNR BP LSI					USD	9/20/2011	-0.21	200,000	0.76765	1,535	1,535	1,535		
OP	Original Trade	2805346	SWPC8230	CDSW	FORD MOTOR CRDI BP LSI		B	12/1/2006	12/2/2006	USD	6/20/2010	-2.31	200,000	16,230.13	32,460	32,460	32,460		
OP	Termination [Broker Quote]	2805346	SWPC8230	CDSW	FORD MOTOR CRDI BP LSI					USD	6/20/2010	-2.31	200,000	16,230.13	32,460	32,460	32,460		
OP	Original Trade	2835763	SWPC9363	CDSW	PROCTER & GAMBLE SP LSI		B	1/11/2007	1/12/2007	USD	9/20/2008	0.07	1,100,000						
OP	Termination [Broker Quote]	2835763	SWPC9363	CDSW	PROCTER & GAMBLE SP LSI					USD	9/20/2008	0.07	1,100,000	0.01775	195	195	195		
OP	Original Trade	2838502	SWPC99319	CDSW	MEXICO SP 01/19/07 LSI		B	1/18/2007	1/19/2007	USD	1/20/2017	0.67	300,000	-8,062.92	-24,189	-24,189	-24,189		
OP	Termination [Broker Quote]	2838502	SWPC99319	CDSW	MEXICO SP 01/19/07 LSI					USD	1/20/2017	0.67	300,000	-8,062.92	-24,189	-24,189	-24,189		
OP	Original Trade	3296551	SWU014084	IRSW	IRS.EUR R 6M/E/0.09/19/07 LSI		B	8/8/2007	8/15/2007	EUR	9/19/2012	4	9,700,000	-2,863.37	-277,747	-277,747	-394,109		
OP	Termination [Broker Quote]	3296551	SWU014084	IRSW	IRS.EUR R 6M/E/0.09/19/07 LSI					EUR	9/19/2012	4	9,700,000	-2,863.37	-277,747	-277,747	-394,109		
CCO	CCO - Client Collateral Pledged	CCLSIUSS	CASH COLLATERAL ISDA LSI USD							USD									
CO	Net									USD									
													Total Before Collateral Rec(Pay)						
													500,000	100,000.00	500,000				
													500,000	500,000	500,000				
													Total Collateral Rec(Pay) ⁷						
													500,000	500,000	500,000				
													Total ISDA Rec(Pay)						
													255,017	255,017	255,017				

Notes:

1. FT - Failed trade scheduled to settle prior to bankruptcy but failed; OP - Open position at bankruptcy; CO - Collateral; UC - Unused Collateral; SC - Seized Collateral; RC - Repo Collateral; RP - Open repurchase agreement; OD - Overdraft; AI - Accrued interest.
2. Rec(Pay) methodology refers to one of the following methods used to calculate rec(pay): Broker Quote, Replacement Trade, and Payoff (characterized as a combination of related buy and sell transactions, unsettled as of the Lehman bankruptcy).
3. Source data obtained from paper confirms (Lehman Eftort ID) and DTC/ties (Contra Reference ID).
4. ABS - Asset Backed Security; BIL - Bank Loan; CAP - Interest Rate Cap; CDSW - Credit Default Swap; CORP - Corporate Bond; CDSW - Commodity Index Swap; CURR - Currency; IRSW - Interest Rate Swap; MPT - Mortgage Pass Through; OPTN - Option; REPO - Repurchase Agreement; RR - Reverse Repurchase Agreement; SWOP - Swap; SWTR - Total Return Swap; TSY - Sovereign Bond (Domestic or Foreign); VARS - Variance Swap.
5. B - Buy; S - Sell; BC - Buy currency; SC - Sell currency; B2O - Buy to open; S2O - Sell to open; BCI - Broker collateral in; CCO - Client collateral out; B2C - Buy to close; S2C - Sell to close; SF - Sell forward; IP - Interest payment; NIP - Negative interest payment.
6. A negative number represents an amount payable to LBSF, while a positive number represents an amount receivable from LBSF.
7. Pending liquidation of broker security collateral, if applicable.

Morgan, Lewis & Bockius LLP
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Morgan Lewis
COUNSELORS AT LAW

Oksana Lashko
Associate
212.309.6129

September 17, 2009

VIA MESSENGER/RETURN RECEIPT

Epiq Bankruptcy Solutions, LLC Claims Agent
757 Third Avenue, 3rd Floor
New York, NY 10017
Attn: Lehman Brothers Claims Processing

Re: Lehman Brothers Holdings, Inc., et al., Debtors
Chapter 11, Case No. 08-13555 (JMP)

Dear Sir/Madam:

Enclosed please find an original and two copies of a Proof of Claim being filed on behalf of Nestle in the USA Pension Trust in the amount of \$7,662,696.53 with respect to the above noted case.

Please file stamp the copies and return same back to awaiting messenger for return. If you have any questions, please do not hesitate to contact me.

Sincerely,



Oksana Lashko

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Encs.

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Richard Thomas

RECEIVED BY:

9/17/09
DATE

4:08 PM
TIME